



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ANDY DILLON
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Lansing Center, Meeting Room 201
333 East Michigan Avenue
Lansing, Michigan***

***Tuesday, August 27, 2013
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC
Robert H. Naftaly, Member STC
Barry S. Simon, Member STC

Kelli Sobel, Executive Secretary
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the minutes of June 11, 2013. (Item 1 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to cancel the December 4, 2013 State Tax Commission Meeting. (Item 2 on agenda)

The Commission received a proposed 2014 meeting schedule for their review. (Item 3 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt changes, specifically new tables, for Form 3589 – Cable Television and Utility Personal Property Report and the Table for reporting personal property for Cable Television Companies. (Item 4 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved the Certification Advisory Committee's recommendation that beginning in 2014 the Commission will use the immediately preceding year's SEVs to determine certification requirements. A special waiver will be granted for any local units that had not received prior notification that will be under-certified for 2014. The Commission approved the Certification Level Guidelines for 2014. ([Counties](#)) ([Townships and Cities](#)) (Item 5 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 9 of 2013 Assessor Certification Requirements for the 2014 Year. (Item 6 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 10 of 2013 Certified Interest Rates. (Item 7 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to return jurisdiction of the 2010 assessment roll for Kimball Township, St. Clair County, 2010 and 2011 assessment rolls for Greenwood Township, St. Clair County, 2011 assessment roll for City of Memphis, St. Clair and Macomb Counties, and 2012 assessment roll for Tawas Township, Iosco County. (Items 8, 9, 10, and 11 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to allow Greenbrier Management Services to amend their 2013 State Assessed Railcar Report. (Item 12 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to deny the request from GLNK Corporation to amend their 2013 State Assessed Railcar Report. (Item 12 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to deny the request from RussTech to amend their 2013 State Assessed Railcar Report. (Item 12 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to change the 2009 classification for FedEx (Appeal numbers 09-0387, 09-0388, 09-0389, 09-0390, 09-0437, 09-0463, and 09-0516) to Industrial Personal. (Item 13 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 14 on agenda)

These certifications will expire on **May 1, 2016**.

New Certifications:

Alcona County
Alcona Township

Berrien County
City of Bridgman

Kent County
City of Lowell

Lapeer County
Village of Almont

Montcalm County
Ferris Township

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Special Exemptions Agenda. (Item 15 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. (Item 16 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 17 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. The Commission also approved the assessor's valuations for 154-11-1487 – Northern Initiatives "MAC'S BAR". (Item 18 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **September 25, 2013**. (Item 19 on agenda)

City of Southfield, Oakland County

154-13-0387 VETTESTORATIONS; 76-99-67-132-010; PERSONAL PROPERTY

2011 AV from \$ 6,310 to \$ 16,800 TV from \$ 6,310 to \$ 16,800
2012 AV from \$ 7,300 to \$ 14,660 TV from \$ 7,300 to \$ 14,660

It was moved by Naftaly, supported by Simon, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 19 on agenda)

Covert Township, Van Buren County

154-12-1472 NEW COVERT GENERATING LLC; 80-07-004-003-03; REAL PROPERTY

2010 AV from \$ 91,200,000 to \$ 8,016,600 TV from \$ 9,026,400 to \$ 8,016,600
2011 AV from \$ 193,970,800 to \$ 8,016,600 TV from \$ 193,970,800 to \$ 8,016,600
2012 AV from \$ 4,985,000 to \$ 8,016,600 TV from \$ 4,985,000 to \$ 8,016,600

154-12-1473 NEW COVERT GENERATING LLC; 80-07-900-084-00; Personal Property

2010 AV from \$ 111,084,400 to \$ 75,000,000 TV from \$ 111,084,400 to \$ 75,000,000
2011 AV from \$ 6,552,200 to \$ 75,000,000 TV from \$ 6,552,200 to \$ 75,000,000
2012 AV from \$ 2,030,700 to \$ 75,000,000 TV from \$ 2,030,700 to \$ 75,000,000

154-12-1474 NEW COVERT GENERATING LLC; 80-07-900-084-01; Personal Property

2010 AV from \$ 0 to \$ 225,000,000 TV from \$ 0 to \$ 225,000,000
2011 AV from \$ 0 to \$ 225,000,000 TV from \$ 0 to \$ 225,000,000
2012 AV from \$ 208,715,000 to \$ 225,000,000 TV from \$ 208,715,000 to \$ 225,000,000

It was moved by Naftaly, supported by Simon, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. (Item 19 on agenda)

City of Wyoming, Kent County

154-13-0178 SIEMENS FINANCIAL SERVICES, INC.; 41-50-93-986-636; Personal Property

2012 AV from \$ 369,300 to \$ 129,885 TV from \$ 369,300 to \$ 129,885

City of Rochester Hills, Oakland County

154-13-0180 SIEMENS FINANCIAL SERVICES, INC.; 19-300-900-019-100-50; PERSONAL PROPERTY

2012 AV from \$ 2,986,870 to \$ 111,249 TV from \$ 2,986,870 to \$ 111,249

City of Southfield, Oakland County

154-13-0377 ITC TRANSMISSION #63251; 76-99-01-010-200; Personal-Utility Property

2011 AV from \$ 15,420 to \$ 209,280 TV from \$ 15,420 to \$ 209,280

2012 AV from \$ 15,140 to \$ 202,970 TV from \$ 15,140 to \$ 202,970

154-13-0403 FRAZA FORKLIFTS; 76-99-79-159-113; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 9,170 TV from \$ 0 to \$ 9,170

2012 AV from \$ 0 to \$ 8,290 TV from \$ 0 to \$ 8,290

City of River Rouge, Wayne County

154-13-0076 PCI ENTERPRISES; 50-999-00-0630-000; PERSONAL PROPERTY

2011 AV from \$ 8,477,500 to \$ 9,469,228 TV from \$ 8,477,500 to \$ 9,469,228

2012 AV from \$ 8,506,200 to \$ 9,394,315 TV from \$ 8,506,200 to \$ 9,394,315

It was moved by Naftaly, supported by Simon, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 19 on agenda)

Fillmore Township, Allegan County

154-13-0352 STAAT POURED WALLS, INC.; 06-951-050-00; PERSONAL PROPERTY

2011 AV from \$ 38,500 to \$ 0 TV from \$ 38,500 to \$ 0

Gaines Township, Kent County

154-13-0164 THE COCA-COLA COMPANY; 41-50-20-002-198; PERSONAL PROPERTY

2012 AV from \$ 32,900 to \$ 46,300 TV from \$ 32,900 to \$ 46,300

City of Port Huron, St. Clair County

154-13-0079 EARL SMITH DISTRIBUTING; 74-06-900-0082-000; REAL-IFT PROPERTY

2011 AV from \$ 372,100 to \$ 319,400 TV from \$ 372,100 to \$ 319,400

City of Ann Arbor, Washtenaw County

154-13-0272 SILICIUM ENERGY, INC.; 09-90-00-080-055; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 14,300 TV from \$ 0 to \$ 14,300

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 19 on agenda)

Public Comment (Item 20 on agenda): No member of the public wished to comment.

It was moved by Naftaly, supported by Simon, to go into closed session to discuss legal issues. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Naftaly – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

It was moved by Naftaly, supported by Simon, and unanimously approved to return to open session. Roll Call Vote: Chairperson Roberts – Yes, Commissioners Naftaly – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

It was moved by Naftaly, supported by Simon, and unanimously approved to not appeal the Lariat and Livingston Cases to the Supreme Court.

It was moved by Naftaly, supported by Simon, and unanimously approved to accept the stipulation and settlement in the Alger Delta case and adopt the new factors for the 2014 year. These factors will be evaluated after three years.

It was moved by Naftaly, supported by Simon, and unanimously approved to accept Executive Director Sobel's recommendation to sign a stipulation in the DTE case, pending in Monroe Circuit Court which will, and classify the property as Industrial Personal.

It was moved by Simon, supported by Roberts, and unanimously approved to appeal the CVS, Cintas, and Target classification cases to the Supreme Court.

It was moved by Roberts, supported by Naftaly, and unanimously approved to publish the comments received regarding the Wind Turbines on the Commissions website and to place the issue on the November 4th agenda for discussion.

The next Commission meeting will be held September 25, 2013 at the Lansing Center in the Governor's Room, 333 East Michigan Avenue, Lansing.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:15 a.m.

DATE TYPED: August 28, 2013

DATE APPROVED: September 25, 2013

**Douglas B. Roberts, Chair
State Tax Commission**

**Robert H. Naftaly, Member
State Tax Commission**

**Barry N. Simon, Member
State Tax Commission**